<u>REMARKS</u>

By the present amendment, unentered amended claims 1 and 12-15 as amended in the Amendment filed on August 27, 2004 are being re-presented, the cancellation of claims 11 and 18 is also being re-presented, but claims 16-17 are now canceled in this Amendment instead of being amended as in the Amendment filed on August 27, 2004.

To address the assertion in the Advisory Action dated September 13, 2004 that the amendments to claims 16-17 raise new issues because claim 11 was dependent on claim 1 and not claims 16-17, Applicants urge that claim 11 recited features related to protective film (B) whereas the only difference between claims 16-17, which were introduced in the response of April 23, 2004 to the non-final Office Action dated January 28, 2004, concerns features related to polarizer (A). Accordingly, it is submitted that the amendments do not raise new issues and should have been entered and considered.

However, in order to expedite prosecution of the application at this stage, claims 16-17 have now been canceled. Accordingly, entry and consideration of the Amendments is respectfully requested.

Thus, claims 1-6, 10, and 12-15 are pending in the present application. Independent claim 1, and claims 2-6, 10, and 12-15 dependent directly or indirectly thereon, are directed to a manufacturing method of a polarizing film.

In the Office Action dated July 6, 2004, claim 16 was rejected under 35 U.S.C. 102(b) as anticipated by US 4,387,133 to Ichikawa et al. (Ichikawa).

Since claim 16 has now been cancelled, it is submitted that the rejection is moot.

Next, in the Office Action dated July 6, 2004, claim 17 was rejected under 35 U.S.C.

102(b) as anticipated by US 4,230,768 to Hamada et al. (Hamada).

Since claim 17 has now been cancelled, it is submitted that the rejection is moot.

Next, in the Office Action dated July 6, 2004, claims 1-2 and 6 were rejected under 35 U.S.C. 103(a) as obvious over Ichikawa in view of either US 2,237,567 to Land (Land) or US 3,051,054 to Crandon (Crandon), claims 3-5 and 10 were rejected under 35 U.S.C. 103(a) as obvious over Ichikawa in view of either Land or Crandon, further in view of US 3,772,128 to Kahn et al. (Kahn), and claims 11-15 were rejected under 35 U.S.C. 103(a) as obvious over Ichikawa in view of either Land or Crandon, further in view of US 4,370,374 to Raabe et al. (Raabe).

Reconsideration and withdrawal of the rejections is respectfully requested. As discussed in the response filed on August 27, 2004, Raabe does not provide any teaching or motivation to transfer its method to the field of optical field, and the teaching of Raabe is limited to foamed films, so that there is no suggestion or motivation to adapt its method to stretched polymer films made of dyed hydrophilic polymer films. Reference to the specific portions of Raabe was made in the response filed on August 27, 2004. Applicants urge reconsideration of the rejections on this ground.

In addition, it is submitted more specifically that the only use of a multilayer film in Raabe is found in Example 5, where a multilayer film is applied onto a foamed film using an iron for 10 seconds. A person of ordinary skill in the art would immediately recognize that heating with an iron for 10 seconds as taught in Raabe would be expected to result in a possible degradation of the optical characteristics of a non-foamed polarizer such as a stretched polymer film made of dyed hydrophilic polymer film. Thus, a person of ordinary skill in the art would be deterred from transferring the technique of Raabe to a stretched polymer film made of dyed hydrophilic polymer

film. In particular, since Raabe is limited to foamed films, that person would find no guidance on (i) process modifications required to apply the multilayer film to a non-foamed film such as a stretched polymer film made of dyed hydrophilic polymer film, and (ii) chances that the multilayer film of Raabe may be successfully applied to such non-foamed film without detrimental effect on the optical properties. As a result, in the absence of a reasonable expectation of success, a person of ordinary skill in the art would have no motivation to refer to the teaching of Raabe or to attempt to adapt it to a non-foamed film such as a stretched polymer film made of dyed hydrophilic polymer film. Therefore, the present claims are not obvious over the cited references taken alone or in any combination.

In view of the above, it is submitted that the rejections should be withdrawn.

In addition, with respect to dependent claims 3 and 5, it is submitted that Raabe teaches applying an iron for 10 seconds, so that Raabe fails to teach or suggest a heating treatment period of time is not more than five seconds, as recited in present claim 3, and also fails to teach or suggest applying a linear loads pressure at not less than 5 N/cm, as recited in present claim 5. Therefore, for these respective reasons alone, claims 3 and 5 are not obvious over the cited references taken alone or in any combination.

Further, the features of the other dependent claims are also not taught or suggested in any of the cited references, so that these claims are not obvious over the cited references taken alone or in any combination.

In view of the above, it is submitted that, for these respective reasons alone, the rejections of the dependent claims should be withdrawn.

Next, in the Office Action, claim 17 is rejected under 35 U.S.C. 103(a) as obvious over

Ichikawa in view of Hamada.

Since claim 17 has now been cancelled, it is submitted that the rejection should be withdrawn.

Next, in the Office Action, claim 18 is rejected under 35 U.S.C. 103(a) as obvious over US 3,320,601 to Wong et al. (Wong) in view of Raabe, and claim 18 is also rejected under 35 U.S.C. 103(a) as obvious over Ichikawa in view of Raabe.

Since claim 18 has been cancelled, it is submitted that the rejections are moot.

In conclusion, the invention as presently claimed is patentable. It is believed that the claims are in allowable condition and a notice to that effect is earnestly requested.

In the event there is, in the Examiner's opinion, any outstanding issue and such issue may be resolved by means of a telephone interview, the Examiner is respectfully requested to contact the undersigned attorney at the telephone number listed below.

In the event this paper is not considered to be timely filed, the Applicants hereby petition for an appropriate extension of the response period. Please charge the fee for such extension and any other fees which may be required to our Deposit Account No. 50-2866.

Respectfully submitted,

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